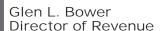
Changes in Filing Requirements for Utility Providers

Informational Bulletin

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For information or forms...

- ◆ Call us at: 217 785-2622
- Call our TDD
 (telecommunications device for the deaf) at:

 1 800 544-5304
- ◆ Write us at: Illinois Department of Revenue P.O. Box 19044 Springfield, IL 62794-9044
- ◆ Visit our Web site at: www.lLtax.com
- ◆ Call
 "Illinois Tax Fax," our
 fax-on-demand service, at:
 217 785-3400
- ◆ Call our 24-hour Forms Order Line at: 1 800 356-6302

To: Natural Gas or Electricity Providers

Beginning October 1, 2002, if you are a provider of natural gas or electricity and have an annual tax liability of \$200,000 or more in the preceding calendar year, must make your tax payments by Electronic Funds Transfer (EFT).

Note: This does not apply to taxpayers who file Form RG-6, Assistance Charges Return for Natural Gas Distributors, or Form RPU-6, Assistance Charges Return for Electricity Distributors.

Will the department notify taxpayers who are required to make payments by EFT?

Yes. If you are required to make your payments by EFT, you must complete Form EFT-1, Authorization Agreement for Electronic Funds Transfer.

Do I still need to file Form RPU-21?

No. Beginning January 1, 2003, Form RPU-21, Utility Tax Multiple Location Schedule, is no longer required for natural gas and electricity providers.

Have there been revisions to returns?

Yes. Many of our returns are being revised and will be available in January 2003. We are developing new forms to be used to amend a tax return filed in error.

Has the procedure for applying credit memorandums changed?

Yes. Beginning January 1, 2003, you are still required to write the amount of the credit memorandum you wish to apply on the appropriate line of your return. However, you do not have to attach a copy of the credit memorandum to your return.

If you have multiple credit memorandums, the oldest available will be the first to be applied. If your oldest available credit memorandum is

- greater than the amount you have requested, we will issue you a new credit memorandum for the difference.
- less than the amount you have indicated, we will use the oldest credit, then the amount needed from the next oldest credit, and so on, until the total credit applied reaches the amount you requested.